



State of California

# Employment Training Panel

Arnold Schwarzenegger, Governor

October 8, 2008

Ms. Sandra Green, Firm Administrator  
Wiebe and Associates CPA, LLP  
1090 N. Marks Avenue, Suite 107  
Fresno, CA 93711

Dear Ms. Green :

**RE: FINAL MONITORING VISIT REPORT for Wiebe & Associates – ET07-0197**

<b>Date of the Visit:</b>	October 3, 2008		
<b>Beginning/Ending Time:</b>	9:30 am – 10:15 am		
<b>Date of Last Visit:</b>	August 7, 2008		
<b>Visit Location:</b>	Sacramento		
<b>Persons in attendance:</b>	Sandra Green, Firm Administrator, and Kristie Ohta, Program Analyst, the ETP		
<b>Action Required:</b>	<b>NO</b>		

<b>Term of Agreement:</b>	November 7, 2006 November 6, 2008	<b>Agreement Amount:</b>	\$34,320
<b>Training Start Date:</b>	November 7, 2006	<b>No. to Retain:</b>	26
<b>Date Training must be Completed:</b>	August 6, 2008	<b>Range of Hours:</b>	8 - 60
<b>Type of Trainee:</b>	Retrainee	<b>Weighted Ave. Hours:</b>	60

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ETP (04/15/05)

## **FINAL REPORT SUMMARY:**

### **• HISTORY OF AGREEMENT CHANGES**

The Agreement was executed on November 22, 2006 and training began on November 7, 2006. Your staff reported that all training was completed on August 6, 2008, which allows for the 90-day retention period to be completed within the term ending date of the Agreement – November 6, 2008.

ETP approved one Agreement Modification on September 21, 2007, to revise the term of the Agreement for an additional year.

### **• INTERVIEW WITH THE Sandra Green, Firm Administrator**

- What barriers, if any, did your company experience in implementing your ETP project?  
**None**
- What problems, if any, did your company experience with ETP record keeping?  
**None**
- What assistance could ETP have provided that would improve the process for future Contractors?  
**Nothing. ETP was GREAT!**
- How did your company benefit from the ETP training?  
**The funding was a tremendous help! Most of the training would have taken place without the assistance of ETP, however new courses and topics were provided with the assistance of ETP.**

Ms. Green provided Ms. Ohta with projected statistics for the closeout of the Agreement. According to your records at the time of this final meeting, you expected to retain a total of 36 trainees (over 100% percent of planned retentions) trainees for a total reimbursement of \$32,846 (96 percent of the encumbered amount). Ms. Green stated that the closeout invoice will be submitted by November 6, 2008.

Wiebe and Associates records show that 36 trainees have completed training (over 100% of planned retentions) and 36 trainees will complete the 90 day retention period by November 6, 2008 (over 100% of planned retentions). Wiebe and Associates projects earnings to be \$32,846 (96% of the encumbered total 34,320). Current records show that Wiebe and Associates has received \$6,600 in progress payments, of which \$6,600 has been approved as earned.

**PROJECT STATUS PROVIDED BY THE CONTRACTOR:**

<b>Trainees Started Training:</b>	40	<b>In Retention Period:</b>	36
<b>Dropped Following Enrollment:</b>	4	<b>Completed Retention:</b>	- 0 -
<b>Completed Minimum Hours for reimbursement:</b>	36	<b>Awaiting Placement:</b>	- 0 -
<b>Completed Training:</b>	36		

**ATTENDANCE ROSTERS:**

Ms. Ohta reviewed 100 percent of Wiebe and Associates rosters for documenting ETP funded training. All rosters reviewed met Panel requirements for documenting the training. This finding is based only on the training records reviewed during this visit and represents only a sampling of the training records completed to date. It is your responsibility to ensure that all training records are in compliance with Panel requirements for auditing purposes.

**AUDIT:**

Wiebe and Associates will be notified in writing if this agreement is selected for an audit, conducted either at your site (field audit) or by telephone (desk audit or "review"). The Audit Notification and Audit Confirmation letters will be sent in advance to allow ample preparation time and will include a list of documents that will be examined by the auditor. To provide support of training, original training attendance documentation is required; photocopied records are not acceptable. Listed below are types of records typically requested during an ETP field audit:

- Training attendance records such as rosters, sign-in sheets, etc.
- Payroll records of individual trainees to verify wage and hours worked
- Personnel records regarding occupation and dates of employment
- Documentation of employer paid health benefits (if applicable)
- Cash receipts to verify receipt and accounting of ETP funds

**RECORD RETENTION:**

Records must be retained within your control and be available for review at your place of business within the State of California. This responsibility will terminate no sooner than four (4) years from the date of the termination of the Agreement or three (3) years from the date of the last payment by ETP to the Contractor, or the date of resolution of appeals, audits, claims, exceptions, or litigation, whichever is later.

If you have any questions regarding this report, please contact your program analyst, Kristie Ohta at 916.327.5586 or [kohta@etp.ca.gov](mailto:kohta@etp.ca.gov) within ten (10) days from receipt of this report.

Sincerely,

A handwritten signature in black ink that reads "Ruby Cohen". The script is fluid and cursive.

Ruby Cohen, Manager  
Sacramento Regional Office

A handwritten signature in black ink that reads "Kristie Ohta". The script is fluid and cursive.

Kristie Ohta, Program Analyst  
Sacramento Regional Office

cc: Amber Luiz, Assistant Director  
David Guzman, Chief, Program Operations Division  
Kulbir Mayall, Manager, Fiscal and Certification  
Master File  
Project File